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April 18, 2005

To: Agency directors and fiscal officers

From: Judie Wright 
Division of Financial Management

Marion Demer
Idaho State Controllers Office 

Jeff Youtz 
Legislative Services Office

RE: Senate Bill 1230 implementation

Senate Bill 1230 provides one-time funding for the 27th biweekly payroll that will occur during fiscal year 2006. Section 2 of that bill directs the Office of the State Controller (SCO), the Division of Financial Management (DFM) and the Legislative Services Office (LSO) to work together to develop guidelines for the consistent implementation of the bill. Of course, the implementation will also have to ensure that the agencies comply with the maximum appropriations set in the bill.

Agencies that received appropriations in the economic recovery reserve fund will have fund 0150-01 added to an existing budget unit or a new budget unit will be created if the existing budget unit already has five fund/fund details on it. DFM and SCO will coordinate this effort with no or little action needed by the agencies. The adding of the fund/fund detail or of a new budget unit will be reflected in the FY06 budget unit reports (DAFR8540) which are scheduled to be distributed on May 4.

From June 1 through June 7, agencies will set up the appropriations per Senate Bill 1230 through the normal appropriation entry process using transaction code 010 – original appropriation. The SB1230 amounts should be included in the appropriation batch that contains the other original appropriation transactions.

Agency Responsibility Summary

1. If the agency has an appropriation in the economic recovery reserve fund, verify that fund 0150-01 has been added to the budget unit structure as necessary.
2. Enter the appropriations listed in Senate Bill 1230 along with the regular appropriations the first week of June.

DFM, LSO and SCO will coordinate the identification of an appropriate bi-weekly payroll that will process as usual using the regular coding from IPOPS and statewide payroll. Agencies will not need to make any changes in IPOPS to accommodate this payroll.

Economic Recovery Reserve Fund Only - Payroll amounts posted to other funds will be neither adjusted nor impacted.

After the selected payroll successfully processes, SCO will programmatically generate transactions to adjust the payroll amounts from general fund (0001) to economic recovery reserve fund (0150-01) as follows:

- Transaction Code 268 will back out transactions that posted to the general fund.
- Transaction Code 269 will have a fund override which will allow the transaction to post in fund 0150-01 regardless of available cash or appropriation. TC 269 will use the same indexes and PCA's used in the TC 268.
- Some TC 269's will error due to the fund not being in the budget unit. SCO will identify, enter the correct budget unit and release the batches.
- Payroll amounts posted to other funds will be neither adjusted nor impacted.
- STARS reports that are requested at the fund, PCA and index level will show the expenditures in the general fund and the economic recovery reserve fund.

After all TC 269's have processed, SCO and DFM will compare the appropriated fund 0150-01 amounts with the used amounts. If an agency is over expended in one program and under expended in another program (both in fund 0150-01), SCO (in coordination with DFM) will enter TC 031R and TC 031 transactions to move appropriation between the two programs to cover as much as possible. Once all the adjustments have successfully posted to STARS, SCO will manually adjust overages back to the general fund. No agency action should be necessary.

As required by SB 1230, the unused portion of the fund be reverted. After all adjustment transactions have successfully posted, SCO will programmatically revert any remaining 0150-01 appropriations. Budget units that contain only fund 0150-01 will be end dated to prevent any possible erroneous posting to those budget units. No agency action should be necessary.

Exceptions to the above process:

H&W, DEQ, SILC and the Health Districts – DFM, LSO and the agencies will have to determine the correct amount to transfer from fund 0150-01 into their agency funds up to the maximum set in Senate Bill 1230.

SCO will then transfer cash from the control agency of 001/fund 0150-01 to the appropriate agency/fund 0150-01.

Payroll Warrants

Manual checks and voided payroll warrants affecting the 27th payroll will have to be monitored for the rest of the fiscal year.

If you have any questions, please contact Marion Demer (332-8807) at the SCO. Thank you for your assistance and cooperation in implementing Senate Bill 1230.